
Medicare

Provider Reimbursement Manual

Part 2, Provider Cost Reporting Forms and Instructions, Chapter 35, Form CMS-2540-96

Department of Health &
Human Services (DHHS)
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NEW/REVISED MATERIAL--EFFECTIVE DATE:

This transmittal updates Chapter 35 – Skilled Nursing Facility Cost Report Form CMS 2540-96. The Health Insurance Portability and Accountability Act of 1996 (HIPAA) mandated that the Secretary of HHS adopt a standard unique health identifier for health care providers. All HIPAA covered healthcare providers must obtain a NPI (National Provider Identifier) prior to May 23, 2007, for use to identify themselves in HIPAA standard transactions. Worksheet S-2 is revised to provide for the reporting of this NPI.

REVISED ELECTRONIC SPECIFICATIONSEFFECTIVE DATE: Changes to the electronic reporting specifications are effective for cost reporting periods ending on or after October 31, 2005.

Disclaimer: *The revision date and transmittal number apply to the red italicized material only. And other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.*

3500.2 Acronyms and Abbreviations.--Throughout the Medicare cost report and instructions, a number of acronyms and abbreviations are used. For your convenience, commonly used acronyms and abbreviations are summarized below.

A&G	-	Administrative and General
AHSEA	-	Adjusted Hourly Salary Equivalency Amount
ASC	-	Ambulatory Surgical Center
BBA	-	Balanced Budget Act of 1997 (PL105-33)
CAPD	-	Continuous Ambulatory Peritoneal Dialysis
CAP-REL	-	Capital-Related
CBSA	-	Core-Based Statistical Area
CCPD	-	Continuous Cycling Peritoneal Dialysis
CCU	-	Coronary Care Unit
CFR	-	Code of Federal Regulations
CMHC	-	Community Mental Health Center
CMS	-	Centers for Medicare and Medicaid Services (Formerly HCFA - Health Care Financing Administration)
COL	-	Column
CORF	-	Comprehensive Outpatient Rehabilitation Facility
CRNA	-	Certified Registered Nurse Anesthetist
CTC	-	Certified Transplant Center
DMERC	-	Durable Medical Equipment Regional Carrier
DRA	-	Deficit Reduction Act of 2005
DRG	-	Diagnostic Related Group
EKG	-	Electrocardiogram
ESRD	-	End Stage Renal Disease
FQHC	-	Federally Qualified Health Center
FR	-	Federal Register
GME	-	Graduate Medical Education
HCFA Pub.*	-	Health Care Financing Administration Publication
HIPPS	-	Health Insurance Prospective Payment System
HHA	-	Home Health Agency
HMO	-	Health Maintenance Organization
HSPC	-	Hospice
I&Rs	-	Interns and Residents
ICF/MR	-	Intermediate Care Facility for the Mentally Retarded
ICU	-	Intensive Care Unit
IME	-	Indirect Medical Education
INPT	-	Inpatient
LCC	-	Lesser of Reasonable Cost or Customary Charges
LUPA	-	Low Utilization Payment Adjustment
MDH	-	Medicare Dependent Hospitals
MED-ED	-	Medical Education
MSA	-	Metropolitan Statistical Area
NHCMQ	-	Nursing Home Case Mix and Quality Demonstration
NF	-	Nursing Facility
<i>NPI</i>	-	<i>National Provider Identifier</i>
OBRA	-	Omnibus Budget Reconciliation Act
OLTC	-	Other Long Term Care
OOT	-	Outpatient Occupational Therapy
OPO	-	Organ Procurement Organization
OPT	-	Outpatient Physical Therapy
OSP	-	Outpatient Speech Pathology

PBP	-	Provider-Based Physician
PEP	-	Partial Episode Payment
PPS	-	Prospective Payment System
PRM	-	Provider Reimbursement Manual
PRO	-	Professional Review Organization
PS&R	-	Provider Statistical and Reimbursement System
PT	-	Physical Therapy
RCE	-	Reasonable Compensation Equivalent
RHC	-	Rural Health Clinic
RPCH	-	Rural Primary Care Hospitals
ROE	-	Return on Equity Capital
RT	-	Respiratory Therapy
RUG	-	Resource Utilization Group
SCH	-	Sole Community Hospitals
SCIC	-	Significant Change in Condition
SNF	-	Skilled Nursing Facility
TEFRA	-	Tax Equity and Fiscal Responsibility Act of 1982
WKST	-	Worksheet

NOTE: In this chapter, TEFRA refers to §1886(b) of the Act and not to the entire Tax Equity and Fiscal Responsibility Act.

* All references to “HCFA” (Forms, Pub. Etc.) are now “CMS” (Forms, Pub. Etc.)

3504 RECOMMENDED SEQUENCE FOR COMPLETING A SNF COST REPORT

3504.1 Recommended Sequence for Completing an SNF or SNF Health Care Complex - Full Cost Report.--

Part I - Departmental Cost Adjustments and Cost Allocation

<u>Step No.</u>	<u>Worksheet</u>	
1	S-2	Read §3508. Complete entire worksheet.
2	S-3, Parts I, II AND III	Read §3509. Complete entire worksheet.
3	S-7	Read §3514.4. Complete Part IV
4	A	Read §3516. Complete columns 1 through 3, lines 1 through 75.
5	A-6	Read §3517. Complete, if applicable.
6	A	Read §3516. Complete columns 4 and 5, lines 1 through 75.
7	A-7	Read §3518. Complete line 1 only.
8	A-8-1	Read §3520. Complete Part A. If the answer to Part A is "Yes", complete Parts B and C.
9	A-8-3	Read §§3522-3522.7. Complete, if applicable.
10	A-8-4	Read §§3523-3523.5. Complete, if applicable.

3508. WORKSHEET S-2 - SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA

The information required on this worksheet is needed to properly identify the provider.

Lines 1 and 2.--Enter the address of the skilled nursing facility.

Line 3.--Indicate the county in column 1. Sub-script column 2. Enter in column 2 the MSA Code of this SNF. Enter in column 2.01, the Core Based Statistical Area (CBSA) code. Enter in column 3, a "U" or "R" designating urban or rural.

Line 3.1.--Enter the Facility Specific Rate, supplied by your intermediary. Enter the transition period of 1 = 25/75, (25 percent Federal Case Mix - 75 percent Facility Specific Rate), 2 = 50/50, 3 = 75/25, (75 percent Federal Case Mix - 25 percent Facility Specific Rate), or 100 for 100 percent Federal Case Mix Rate.

Line 3.2.-- Enter in column 1 the wage adjustment factor in effect before October 1, and in column 2 the adjustment in effect on or after October 1.

This information is needed to properly determine which RUG rates are applicable.

Lines 4 through 12.--On the appropriate lines and columns indicated, enter the names, provider identification numbers, and certification dates of the skilled nursing facility (SNF) and its various components, if any. *(Subscript column 2 for each line. Enter in column 2 the Provider Number, and enter in column 2.01 the NPI (National Provider Identifier) number for each provider)* For each health care program, indicate the payment system applicable to the SNF and its various components by entering "p" (prospective payment system), "o" (indicating cost reimbursement), or "n" (for not applicable) respectively.

Line 4.--This is an institution which meets the requirements of §1819 of the Social Security Act. Skilled Nursing Facility cost reporting periods beginning on and after 07/01/98 and reimbursed under title XVIII will be using the Prospective Payment System.

Line 6.--This is a portion of a SNF which has been issued a separate identification number and which meets the requirements of §1919 of the Act.

Line 6.1.--This is a portion of a SNF which has been issued a separate identification number and which meets the requirements of §1905(d) of the Act.

Line 7.--This is a distinct part and separately certified component of a SNF which meets the requirements of §1886(d)(1)(B) of the Act.

Line 8.--This is a distinct part HHA that has been issued an identification number and which meets the requirements of §§1861(o) and 1891 of the Act. If you have more than one SNF based HHA, subscript this line and report the required information for each HHA.

Line 9.--Do not enter any data on line 9.

Line 10.--This is a SNF-based outpatient rehabilitation facility that has been issued a separate identification number. Indicate the type of facility through subscripted line numbers, as follows. Use line 10.00 for a CORF, line 10.10 for a CMHC, line 10.20 for an OPT, line 10.30 for an OOT, and line 10.40 for an OSP.

Line 11.--This is a distinct part and separately certified component of an SNF which meets the requirements of §1861 (aa) of the Act.

Line 12.--This is a distinct part and separately certified component of an SNF which meets the requirements of §1861 (dd) of the Act.

Line 13.--Enter the inclusive dates covered by this cost report. In accordance with 42 CFR 413.24(f), you are required to submit periodic reports of operations which generally cover a consecutive 12-month period of operations. (See §§102.1 - 102.3 for situations when you may file a short period cost report.)

Cost reports are due on or before the last day of the fifth month following the close of the period covered by the report. The ONLY provision for an extension of the cost report due date is identified in 42 CFR 413.24(f)(2)(ii).

When you voluntarily or involuntarily cease to participate in the health insurance program or experience a change of ownership, a cost report is due no later than 150 days following the effective date or termination of your agreement or change of ownership.

Line 14.--Enter a number from the list below which indicates the type of ownership or auspices under which the SNF is conducted.

- | | |
|----------------------------------|--------------------------------------|
| 1 = Voluntary Nonprofit, Church | 8 = Governmental, City-County |
| 2 = Voluntary Nonprofit, Other * | 9 = Governmental, County |
| 3 = Proprietary, Individual | 10 = Governmental, State |
| 4 = Proprietary, Corporation | 11 = Governmental, Hospital District |
| 5 = Proprietary, Partnership | 12 = Governmental, City |
| 6 = Proprietary, Other * | 13 = Governmental, Other * |
| 7 = Governmental, Federal | |

* Where an "other" item is selected, please specify on line 19.

Lines 15 through 18.--These lines provide for furnishing certain information concerning the provider. All applicable items must be completed.

Subscript line 15 in the following:

Lines 15.01 through 15.20.--A notice published in the August 4, 2003, **Federal Register**, Vol. 68, No. 149 provided for an increase in RUG payments to Skilled Nursing Facilities (SNF) for payments on or after October 1, 2003, however, this data is required for cost reporting periods beginning on or after October 1, 2003. Congress expected this increase to be used for direct patient care and related expenses. Subscript line 15 into the following lines: 15.01 - Staffing, 15.02 - Recruitment, 15.03 - Retention of Employees, 15.04 - Training, and 15.05-15.20 - Other. Enter in column 1 the percentage, of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. For each line, indicate in column 2 whether the increased RUG payments received for cost reporting periods beginning on or after 10/01/2003 reflects increases associated with direct patient care and related expenses by responding "Y" for yes. Indicate "N" for no if there was no increase in spending in any of these areas. If the increased spending is in an area not previously identified in areas one through four, identify on the "Other (Specify)" line(s), the cost center(s) description and the corresponding information as indicated above.

Line 21.--Enter ONLY A, D, or E for the all-inclusive method, or leave it BLANK. Do not enter an "N". (See CMS Pub 15-I, §2208.2.)

Lines 23 through 30.--These lines provide for furnishing certain information concerning depreciation. All applicable items must be completed. (See CMS Pub. 15-I, chapter 1, regarding depreciation.)

TABLE 1 - RECORD SPECIFICATIONS

Table 1 specifies the standard record format to be used for electronic cost reporting. Each electronic cost report submission (file) has four types of records. The first group (type 1 records) contains information for identifying, processing, and resolving problems. The text used throughout the cost report for variable line labels (e.g., Worksheet A) and variable column headers (Worksheet B-1) is included in the type 2 records. Refer to Table 5 for cost center coding. The data detailed in Table 3 are identified as type three records. The encryption coding at the end of the file, records 1, 1.01, and 1.02, are type 4 records.

The medium for transferring cost reports submitted electronically to fiscal intermediaries is 3 1/2" diskette. These disks must be in IBM format. The character set must be ASCII. Seek approval from your fiscal intermediary regarding alternate methods of submission to ensure that the method of transmission is acceptable.

The following are requirements for all records:

1. All alpha characters must be in upper case.
2. For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.
3. No record may exceed 60 characters.

Below is an example of a Type 1 record with a narrative description of its meaning.

	1	2	3	4	5
1234567890123456789012345678901234567890123456789012345678					
1	1	010123199927420003053C99P00520000202000305			

Record #1: This is a cost report file submitted by Provider 010123 for the period from October 1, 1999 (1999274) through October 31, 2000, (2000305). It is filed on Form CMS-2540-96. It is prepared with vendor number C99's PC based system, version number 1. Position 38 changes with each new test case and/or approval and is alpha. Positions 39 and 40 will remain constant for approvals issued after the first test case. This file is prepared by the skilled nursing facility on January 20, 2000, (2000020). The electronic cost report specification, dated October 31, 2000, (2000305), is used to prepare this file.

FILE NAMING CONVENTION

Name each cost report file in the following manner:

SNNNNNNN.YYL, where

1. SN (SNF electronic cost report) is constant;
2. NNNNNN is the 6 digit Medicare skilled nursing facility provider number;
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from skilled nursing facilities with two or more cost reporting periods ending in the same calendar year.

RECORD NAME: Type 1 Records - Record Number 1

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	X	1	Constant "1"
2. NPI	10	9	2-11	Numeric only
3. Spaces	1	X	12	
4. Record Number	1	X	13	Constant "1"
5. Spaces	3	X	14-16	
6. SNF Provider Number	6	9	17-22	Field must have 6 numeric characters
7. Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8. Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9. MCR Version	1	9	37	Constant "3" (for Form CMS 2540-96)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 35-503.
11. Vendor Equipment	1	X	41	P = PC; M = Main Frame
12. Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13. Creation Date	7	9	45-51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52-58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods <i>ending</i> on and after 2005304 (October 31, 2005). Prior approval(s) are for cost reporting periods ending on or after 2002365 (12/31/02), 2001059, 2000274, 1999334, 1998273, 1997273, and 1996274.

This table identifies those data elements necessary to calculate a skilled nursing facility cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 18) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the skilled nursing facility complex and the report produced by the fiscal intermediary. Where an adjustment is made, that record must be present in the electronic data file. For explanations of the adjustments required, refer to the cost report instructions.

Table 3 "Usage" column is used to specify the format of each data item as follows:

9	Numeric, greater than or equal to zero.
-9	Numeric, may be either greater than, less than, or equal to zero.
9(x).9(y)	Numeric, greater than zero, with x or fewer significant digits to the left of the decimal point, a decimal point, and exactly y digits to the right of the decimal point.
X	Character.

Consistency in line numbering (and column numbering for general service cost centers) for each cost center is essential. The sequence of some cost centers does change among worksheets. Refer to Table 4 for line and column numbering conventions for use with complexes that have more components than appear on the preprinted FORM CMS 2540-96.

Table 3 refers to the data elements needed from a standard cost report. When a standard line is subscripted, the subscripted lines must be numbered sequentially with the first subline number displayed as "01" or "1" in field locations 14-15. It is unacceptable to format in a series of 10, 20, or skip subline numbers (i.e., 01, 03), except for skipping subline numbers for prior year cost center(s) deleted in the current period or initially created cost center(s) no longer in existence after cost finding. Exceptions are specified in this manual. For "Other (specify)" lines, i.e., Worksheet settlement series, all subscripted lines must be in sequence and consecutively numbered beginning with subscripted line "01". Automated systems must reorder these numbers where the provider skips a line number in the series.

Drop all records with zero values from the file. Any record absent from a file is treated as if it were zero.

All numeric values are presumed positive. Leading minus signs may only appear in data with values less than zero that are specified in Table 3 with a usage of "-9". Amounts that are within preprinted parentheses on the worksheets, indicating the reduction of another number, are to be reported as positive values.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET S				
<u>Part II:</u>				
Balances due provider or program:				
Title V	1, 3-6	1	9	-9
Title XVIII, Part A	1, 4	2	9	-9
Title XVIII, Part B	1, 4-6	3	9	-9
Title XIX	1, 3-6	4	9	-9
In total	7	1-4	9	-9
WORKSHEET S-2				
For the skilled nursing facility only:				
Street	1	1	36	X
P.O. Box	1	2	9	X
City	2	1	36	X
State	2	2	2	X
Zip Code	2	3	10	X
County	3	1	36	X
MSA Code	3	2	4	X
CBSA Code	3	2.01	5	X
Urban/Rural	3	3	1	X
Facility Specific Rate	3.1	1	11	9(8).99
Transition period	3.1	2	3	9(3)
Wage Index Adjustment Factor – Before October 1	3.2	1	6	9.9(4)
Wage Index Adjustment Factor – After September 30	3.2	2	6	9.9(4)
For the skilled nursing facility and SNF-based components:				
Component name	4, 6-8, 10-12	1	36	X
Provider number (xxxxxxx)	4, 6- 8, 10-12	2	6	X
<i>National Provider Identifier (xxxxxxxxxx)</i>	<i>4, 6- 8, 10-12</i>	<i>2.01</i>	<i>10</i>	<i>9</i>
Date Certified	12	3	10	X

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX IDENTIFICATION DATA	PROVIDER NO.:	PERIOD FROM	WORKSHEET S - 2
		TO	

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:

1	Street:	P.O Box:		1	
2	City:	State:	Zip Code:	2	
3	County:	MSA Code:	CBSA Code:	Urban / Rural:	3
3.1	Facility Specific Rate:	Transition Period - enter 1, 2, 3 or 100		3.1	
3.2	Wage Index Adjustment Factor: Before October 1	After Sept 30		3.2	

SNF and SNF-Based Component Identification:

	Component	Component Name	Provider No.	NPI Number	Date Certified	Payment System (P, O, or N)			
						V	XVIII	XIX	
						4	5	6	
	0	1	2	2.01	3				
4	SNF								4
5									5
6	Nursing Facility								6
6.1	ICF / MR								6.1
7	SNF-Based O.L.T.C.								7
8	SNF-Based H.H.A.								8
9									9
10	SNF-Based Outpatient Rehabilitation Providers								10
11	SNF-Based R.H.C.								11
12	SNF-Based HOSPICE								12
13	Cost Reporting Period (mm/dd/yyyy)		From:	To:					13
14	Type of Control (See Instructions)								14

Type of Freestanding Skilled Nursing Facility

									Y / N
15	Is this an Entirely Participating Skilled Nursing Facility?								15
	<p>A notice published in the "Federal Register" Vol. 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. Enter in column 1 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I line 1 column 3. Indicate in column 2 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (See instructions)</p>								
15.01	Staffing								15.01
15.02	Recruitment								15.02
15.03	Retention of employees								15.03
15.04	Training								15.04
15.05	Other (Specify)								15.05
16	Is this a Partially Participating Skilled Nursing Facility?								16
17	Is this Skilled Nursing Facility Unit of a Domiciliary Institution?								17
18	Is this Skilled Nursing Facility Unit of a Rehabilitation Center?								18
19	Other (Specify)								19

Miscellaneous Cost Reporting information

20	If this is a low or no Medicare utilization cost report, enter "L" for Low Medicare Utilization, or "N" for No Medicare Utilization.								20
21	If this is an All-Inclusive Provider, enter the method used. (See Instruction)								21
22	Is the difference between total interim payments and the net cost covered service included in the balance sheet?								22

FORM CMS-2540-96 (5/06) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB 15-II, SECTION 3508)

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX IDENTIFICATION DATA	PROVIDER NO.:	PERIOD FROM _____ TO _____	WORKSHEET S - 2 (Continued)

Depreciation Enter the amount of depreciation reported in this SNF for the method indicated.

23	Straight Line		23
24	Declining Balance		24
25	Sum of the Year's Digits		25
26	Sum of line 23 thru 25		26
27	If depreciation is funded, enter the balance as of the end of the period.		27
28	Were there any disposal of capital assets during the cost reporting period? (Y/N)		28
29	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)		29
30	Was accelerated depreciation claimed on assets acquire on or after August 1, 1970 (1) (Y/N)		30
31	Did you cease to participate in the Medicare program at end of the period to which this cost report applies (1)		31
32	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports (1)		32

If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of costs or charges enter "Y" for each component and type of service that qualifies for the exemption.

		Part A	Part B	Other	
33	Skilled Nursing Facility				33
34					34
35	Nursing Facility				35
35.1	ICF / MR				35.1
36	SNF-Based O.L.T.C.				36
37	SNF-Based H.H.A.				37
38					38
39	SNF-Based Outpatient Rehabilitation Providers				39
40	SNF-Based R.H.C.				40
41	Is this Skilled Nursing Facility exempt from the cost limits?				41
42	Is this Nursing Facility exempt from the cost limits?				42
43	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for titles V and XIX patients.				43
44	Did the provider participate in the NHCMQ Demonstration during the cost reporting period? (See instructions) If yes, enter Phase #				44
45	List malpractice premiums and paid losses:	Premiums	Paid Losses	Self insurance	45
46	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts				46
47	Are you claiming ambulance costs? Enter Y or N in column 1. If column 1 is Y, enter in column 2 whether this is your first year of operation for rendering ambulance services.				47
48	If line 47, column 1 is yes, enter in column 1 the payment limit provided from your intermediary. If your fiscal year is OTHER than a year beginning on October 1st, enter in column 1 the payment limit for the period prior to October 1, and enter in column 2 the payment limit for the period beginning October 1. NOTE: Ifline 47, column 2 is yes, no entry is required on line 48 (column 1 or 2).				48
49	Did you operate an Intermediate Care Facility for the Mentally Retarded (ICF/MR) under title XIX?				49
50	Did this facility report less than 1500 Medicare days in its previous year's cost report? (See instructions.)				50
51	If line 50 is yes, did you file your previous years cost report using the "Simplified" step-down method of cost finding? See instructions for qualifications to use the simplified step-down method before answering line 52.				51
52	Is this cost report being filed under 42 CFR 413.321, the "simplified" cost report? Enter "Y" for yes or "N" for no.				52

**FORM CMS-2540-96 (5/06) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN
CMS PUB, 15-II, SECTION 3508)**